



Roland W. Burris

Comptroller
State of Illinois

June 13, 1983

201 State House
Springfield, Illinois 62706
217/782-6000

PAYROLL BULLETIN
(2-83)

TO: All State Agencies, Department, Boards,
Commissions and Universities

SUBJECT: Withholding Tax Tables

Attached are new withholding tax tables which will become effective with the July 1-15, 1983 payroll period. These tables will remain in effect until you are further notified.

To use the attached tables, you must first determine the taxable earnings for the employee, calculated as follows:

- (1) Multiply the number of exemptions by the amount of one exemption for the applicable payroll period. The amount of one withholding exemption is:

Semi-monthly	\$41.66
Monthly	\$83.33
Bi-weekly	\$38.46

- (2) Compute the employee retirement contribution.
- (3) Subtract these amounts from the gross wages and round off the result to the nearest dollar.
- (4) Determine the amount to be withheld from the applicable withholding tax table.

Example:


(a)	Gross pay semi-monthly	\$765.00
	Less exemptions (married with 5 exemptions) $\$41.66 \times 5 =$	\$208.30
	Less: Retirement, Deferred Compensation, and Tax Sheltered Annuities, where applicable	<u>\$ 30.60</u>

- (b) Taxable earnings. 765.00 - 208.30
- 30.60 rounded to the nearest dollar \$526.00
- (c) Tax on \$526.00 from "semi-monthly married" table \$ 57.42

The new federal withholding tax will be computed on the pre-lists furnished by this office to non-tape submitting agencies for the July 1-15, 1983 pay period.* The appropriate monthly pre-lists will also be re-computed.* The computation will be based on the marital status and exemptions shown on the payroll voucher. If an employee has additional withholding, it will be the responsibility of the payroll officer to make the appropriate change. Tape submitting agencies should calculate federal taxes on payrolls from the appropriate tax tables which are attached. Page 33 of the new tax tables gives the Federal Percentage Method for computing Federal Income Tax. Use these tables when the taxable amount for an employee exceeds the amounts listed on pages 1 through 32 of the tax tables.

If you have any questions regarding this bulletin or the attached tax tables, please contact Mr. Daniel Steven at (217) 782-4758.

Sincerely,



Larry D. Roth
Director - State Accounting

*Note: Trailer records will not be re-computed on the pre-lists. It will be the responsibility of the payroll office to adjust the applicable trailer record totals.

Federal Percentage Method

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

TABLE 1—If the Payroll Period with Respect to an Employee is Weekly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$27		0		Not over \$46		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$27	—\$79	12%	—\$27	\$46	—\$185	12%	—\$46
\$79	—\$183	\$6.24 plus 15%	—\$79	\$185	—\$369	\$16.68 plus 17%	—\$185
\$183	—\$277	\$21.84 plus 19%	—\$183	\$369	—\$454	\$47.96 plus 22%	—\$369
\$277	—\$423	\$39.70 plus 25%	—\$277	\$454	—\$556	\$66.66 plus 25%	—\$454
\$423	—\$535	\$76.20 plus 30%	—\$423	\$556	—\$658	\$92.16 plus 28%	—\$556
\$535	—\$637	\$109.80 plus 34%	—\$535	\$658	—\$862	\$120.72 plus 33%	—\$658
\$637		\$144.48 plus 37%	—\$637	\$862		\$188.04 plus 37%	—\$862

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$54		0		Not over \$92		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$54	—\$158	12%	—\$54	\$92	—\$369	12%	—\$92
\$158	—\$365	\$12.48 plus 15%	—\$158	\$369	—\$738	\$33.24 plus 17%	—\$369
\$365	—\$554	\$43.53 plus 19%	—\$365	\$738	—\$908	\$95.97 plus 22%	—\$738
\$554	—\$846	\$79.44 plus 25%	—\$554	\$908	—\$1,112	\$133.37 plus 25%	—\$908
\$846	—\$1,069	\$152.44 plus 30%	—\$846	\$1,112	—\$1,315	\$184.37 plus 28%	—\$1,112
\$1,069	—\$1,273	\$219.34 plus 34%	—\$1,069	\$1,315	—\$1,723	\$241.21 plus 33%	—\$1,315
\$1,273		\$288.70 plus 37%	—\$1,273	\$1,723		\$375.85 plus 37%	—\$1,723

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$58		0		Not over \$100		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$58	—\$171	12%	—\$58	\$100	—\$400	12%	—\$100
\$171	—\$396	\$13.56 plus 15%	—\$171	\$400	—\$799	\$36.00 plus 17%	—\$400
\$396	—\$600	\$47.31 plus 19%	—\$396	\$799	—\$983	\$103.83 plus 22%	—\$799
\$600	—\$917	\$86.07 plus 25%	—\$600	\$983	—\$1,204	\$144.31 plus 25%	—\$983
\$917	—\$1,158	\$165.32 plus 30%	—\$917	\$1,204	—\$1,425	\$199.56 plus 28%	—\$1,204
\$1,158	—\$1,379	\$237.62 plus 34%	—\$1,158	\$1,425	—\$1,867	\$261.44 plus 33%	—\$1,425
\$1,379		\$312.76 plus 37%	—\$1,379	\$1,867		\$407.30 plus 37%	—\$1,867

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$117		0		Not over \$200		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$117	—\$342	12%	—\$117	\$200	—\$800	12%	—\$200
\$342	—\$792	\$27.00 plus 15%	—\$342	\$800	—\$1,598	\$72.00 plus 17%	—\$800
\$792	—\$1,200	\$94.50 plus 19%	—\$792	\$1,598	—\$1,967	\$207.66 plus 22%	—\$1,598
\$1,200	—\$1,833	\$172.02 plus 25%	—\$1,200	\$1,967	—\$2,408	\$288.84 plus 25%	—\$1,967
\$1,833	—\$2,317	\$330.27 plus 30%	—\$1,833	\$2,408	—\$2,850	\$399.09 plus 28%	—\$2,408
\$2,317	—\$2,758	\$475.47 plus 34%	—\$2,317	\$2,850	—\$3,733	\$522.85 plus 33%	—\$2,850
\$2,758		\$625.41 plus 37%	—\$2,758	\$3,733		\$814.24 plus 37%	—\$3,733